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January 11, 2012

VIA ELECTRONIC FILING

Ms. Cynthia T. Brown
Chief, Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, SW
Washington, D. C. 20423

Dear Ms. Brown:

This refers to Docket No. AB 1095X, SMS Rail Service, Inc. -- Adverse Discontinuance of Service Exemption -- Gloucester County, NJ, and to the Petition of Paulsboro Refining Company LLC for Adverse Discontinuance of Service Exemption, filed January 9, 2012.

Subsequent to my e-mailing yesterday's letter on behalf of SMS Rail Service, Inc., Mr. Jeffrey L. Sutch, the CEO of SMS Rail Service, Inc., did receive a copy of the Petition of Paulsboro Refining Company LLC.

Thus, there are only two grounds for the Board to reject the Petition.

I certify that I have served this letter upon Paulsboro Refining Company by e-mailing a copy to its counsel, Eric M. Hocky, Esq., at ehocky@thorpreed.com.

Sincerely yours,


Fritz R. Kahn

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